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October 2, 2007

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
Washington, DC 20423

RECORDATION NO. 27187 FILED

OCT 02 '07 -10 02 AM

SURFACE TRANSPORTATION BOARD

Dear Secretary Williams:

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Lease of Railroad Equipment, a primary document, dated as of September 28, 2007. We request that this document be given the next available recordation number.

The names and addresses of the parties to the Memorandum of Lease of Railroad Equipment are:

Lessor:

National City Commercial Capital Corporation
629 Euclid Ave., Suite 1510
Locator 01-3151
Cleveland, OH 44114

Lessee:

Tyson Sales and Distribution, Inc.
2210 West Oaklawn
Springdale, AR 72765

A description of the equipment covered by the Memorandum of Lease of Railroad Equipment consists of 31 refrigerated box cars numbered PBRX 200601-200602, inclusive, 200624-200626, inclusive, and 200628-200633, inclusive.

Honorable Vernon A. Williams

October 2, 2007

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A fee of \$35.00 is enclosed. Please return one copy to:

Louis E. Gitomer
600 Baltimore Avenue
Suite 301
Towson, MD 21204

A short summary of the document to appear in the index follows: a Memorandum of Lease of Railroad Equipment between National City Commercial Capital Corporation, 629 Euclid Ave., Suite 1510, Locator 01-3151, Cleveland, OH 44114, and Tyson Sales and Distribution, Inc., 2210 West Oaklawn, Springdale, AR 72765, covering 31 refrigerated box cars numbered PBRX 200601-200602, inclusive, 200624-200626, inclusive, and 200628-200633, inclusive.

Very Truly Yours,


Louis E. Gitomer

Enclosure

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Annex D

Memorandum Of
Lease Of Railroad Equipment

SURFACE TRANSPORTATION BOARD

This Memorandum Of Lease Of Railroad Equipment ("Memorandum of Lease") made as of September 28, 2007 is intended to evidence the Lease of Railroad Equipment dated as of September 28, 2007 (the "Lease") between National City Commercial Capital Company LLC, an Indiana limited liability company ("National City"), and Tyson Sales and Distribution, Inc., a Delaware corporation ("Lessee") for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under 49 of U.S.C. §11301. National City has the right to lease the 31 Trinity Industries refrigerated box cars, more fully described in Exhibit 1 hereto (the "Units"). Lessee leased from National City the Units at the rentals and upon the terms and conditions provided in the Lease.

Each Party, pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

National City

National City Commercial Capital Company LLC
(an Indiana limited liability company)

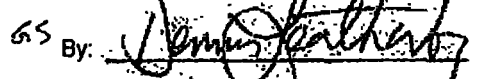
By: 

Title: Theresa M. Woodman
Assistant Vice President

Date: _____

Lessee

Tyson Sales and Distribution, Inc.
(a Delaware corporation)

GS By: 

Title: SUP Financial & Treasury

Date: 9/12/2007

STATE OF OHIO)

(SS

COUNTY OF Cuyahoga)

On this 28th day of September, 2007, before me personally appeared Theresa B. Woodson to me personally known, who, being by me duly sworn says that he is Vice President of **National City Commercial Capital Company LLC**, that said instrument was signed and sealed on behalf of said corporation by authority of its President and Directors and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

[Signature]
Notary Public

My Commission Expires: 8-14-10



[Notarial Seal]

STATE OF ARKANSAS

(SS

COUNTY OF WASHINGTON

On this 28th day of September, 2007, before me personally appeared DEAN'S LEATHERS to me personally known, who, being by me duly sworn says that he is SUPPLANCE-TREASURER of **Tyson Sales and Distribution, Inc.**, that said instrument was signed and sealed on behalf of said (corporation) by authority of its President and Directors and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

[Signature]
Notary Public

My Commission Expires: 5-1-2010

[Notarial Seal]

Exhibit 1

To the Memorandum of Lease of Railroad Equipment dated as of September 29, 2007 between National City Commercial Capital Company LLC and Tyson Sales and Distribution, Inc.

Equipment Description:

31, 2001-2002, refurbished box cars 30 equipped with Thermo King refrigeration units and 1 equipped with Carrier refrigeration units, built by Trinity Industries, Inc.

Reporting Mark:

PBRX

Numbers: 200601 through 200622;
200624 through 200626 and
200628 through 200633